



**STEVE WESTLY**  
**California State Controller**

April 14, 2006

The Honorable Wesley Chesbro, Chairperson  
Joint Legislative Budget Committee  
State Capitol, Room 5035  
Sacramento, CA 95814

RE: STATE MANDATED COST PROGRAM REPORT OF AUDIT FINDINGS  
CHAPTER 38/39, STATUTES OF 2005,  
BUDGET ACT, ITEM 0840-001-0001, PROVISION 12.

Dear Senator Chesbro:

I have enclosed the State Mandated Cost Program Report of Audit Findings that is required pursuant to the 2005/06 fiscal year budget act, Item 0840-001-0001, Provision 12. This report summarizes data by each state mandated program and fiscal year that an amount was either reduced by the initial desk review process or by a final issued field audit report issued from July 1, 2005 through March 30, 2006. Additionally, this report contains requested data for the total program costs, total amounts paid to date, the amount reduced by the initial desk review, and the field audit adjustments to each program.

The report identifies adjustments to mandated costs claims that were made by the initial desk review process in the amount of \$2,670,357. A additional \$21,771,071 was adjusted due to field audit findings, resulting in total adjustments of \$24,441,428.

If you have any questions, please contact Michael Carter, Chief Operating Officer, at (916) 552-8080.

Sincerely,

***(ORIGINAL SIGNED BY MICHAEL CARTER)***

MICHAEL CARTER  
Chief Operating Officer

JAK:glb

Enclosure

Cc: Stephen W. Kessler, Department of Finance  
John Laird, Assembly Budget Chair  
Marianne O'Malley, Office of Legislative Analyst  
Paula Higashi, Commission on State Mandates

State Controller's Office  
Report of Audit Finding For State Mandated Reimbursement Programs  
For The First Three Quarters of Fiscal Year 2005/06

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
SCO Program Number	Fiscal Year	Program Name	Total Claimed Program Costs	Prior To 07/01/2005 Field Audit Adjustments	Prior To 07/01/2005 Desk Audit Adjustments	7/1/2005 To 03/30/2006 Field Audit Adjustments	7/1/2005 To 03/30/2006 Desk Audit Adjustments	Total Approved Program Costs (D-E-F-G-H)	Total Program Payments	Total Established Receivables	Net Payments (Payments Less Receivables) (J-K)	Appropriation Deficiency (I-L)
<b>Local Agency Mandated Programs</b>												
2	2004-2005	Absentee Ballots	17,644,022	0	0	0	(2,910)	17,641,112	14,475,896	(1,814,437)	12,661,459	4,979,653
2	2003-2004	Absentee Ballots	19,382,667	0	(170,851)	(91,363)	(9,324)	19,111,129	0	0	0	19,111,129
2	2002-2003	Absentee Ballots	12,563,437	(18,127)	(11,649)	(33,551)	0	12,500,110	0	0	0	12,500,110
2	2001-2002	Absentee Ballots	11,977,879	(300,656)	(314,792)	(87,672)	0	11,274,759	6,307,000	(432,554)	5,874,446	5,400,313
Subtotal			61,568,005	(318,783)	(497,292)	(212,586)	(12,234)	60,527,110	20,782,896	(2,246,991)	18,535,905	41,991,205
13	2003-2004	Child Abduction and Recovery	13,541,832	0	0	0	(1,412)	13,540,420	0	0	0	13,540,420
13	2002-2003	Child Abduction and Recovery	16,183,827	(14,737)	(7,228)	(37,484)	0	16,124,378	999	0	999	16,123,379
13	2001-2002	Child Abduction and Recovery	16,912,771	(465,191)	(11,047)	(537,431)	0	15,899,102	13,599,000	(1,184,484)	12,414,516	3,484,586
13	2000-2001	Child Abduction and Recovery	15,435,153	(415,886)	509,880	(514,116)	0	15,015,031	10,316,785	(288,794)	10,027,991	4,987,040
13	1999-2000	Child Abduction and Recovery	13,532,359	(195,928)	(300,569)	(297,447)	0	12,738,415	14,320,932	(1,582,517)	12,738,415	0
13	1998-1999	Child Abduction and Recovery	13,290,471	(230,389)	(466)	(615,389)	0	12,444,227	13,308,110	(979,241)	12,328,869	115,358
13	1997-1998	Child Abduction and Recovery	12,381,521	(499,447)	(42,968)	(496,432)	0	11,342,674	12,344,633	(1,072,599)	11,272,034	70,640
Subtotal			101,277,934	(1,821,578)	147,602	(2,498,299)	(1,412)	97,104,247	63,890,459	(5,107,635)	58,782,824	38,321,423
18	2004-2005	Senior Citizens Property Tax Postponement	244,457	0	0	0	(925)	243,532	242,407	0	242,407	1,125
18	2002-2003	Senior Citizens Property Tax Postponement	231,424	0	(719)	0	(453)	230,252	1,000	(3)	997	229,255
Subtotal			475,881	0	(719)	0	(1,378)	473,784	243,407	(3)	243,404	230,380
23	2003-2004	Firefighters' Cancer Presumption	3,616,370	0	0	0	(4,288)	3,612,082	0	0	0	3,612,082
Subtotal			3,616,370	0	0	0	(4,288)	3,612,082	0	0	0	3,612,082
41	2004-2005	Mandate Reimbursement Process	6,746,444	0	(26,420)	0	(9,856)	6,710,168	0	0	0	6,710,168
41	2003-2004	Mandate Reimbursement Process	6,074,667	0	(10,313)	0	(40,910)	6,023,444	0	0	0	6,023,444
Subtotal			12,821,111	0	(36,733)	0	(50,766)	12,733,612	0	0	0	12,733,612
55	2003-2004	Regional Housing Need Determination	2,245,591	0	0	0	(63,736)	2,181,855	0	0	0	2,181,855
55	2002-2003	Regional Housing Need Determination	3,419,288	0	(9,800)	(114,136)	(55,580)	3,239,772	0	0	0	3,239,772
55	2001-2002	Regional Housing Need Determination	4,706,575	(202,888)	(17,578)	(111,771)	(133,312)	4,241,026	849,996	(114,232)	735,764	3,505,262
55	2000-2001	Regional Housing Need Determination	4,977,359	(162,441)	(17,038)	(139,124)	0	4,658,756	4,293,132	(266,505)	4,026,627	632,129
Subtotal			15,348,813	(365,329)	(44,416)	(365,031)	(252,628)	14,321,409	5,143,128	(380,737)	4,762,391	9,559,018
56	2004-2005	Voter Registration Procedures	1,307,595	0	0	0	(891)	1,306,704	0	0	0	1,306,704
56	2003-2004	Voter Registration Procedures	1,588,407	0	(3,197)	0	(1,090)	1,584,120	0	0	0	1,584,120
Subtotal			2,896,002	0	(3,197)	0	(1,981)	2,890,824	0	0	0	2,890,824
66	2004-2005	Mentally Retarded Defendants: Diversion	14,321	0	0	0	(55)	14,266	14,266	0	14,266	0
Subtotal			14,321	0	0	0	(55)	14,266	14,266	0	14,266	0
67	2004-2005	Conservatorship: Developmentally Disabled Adults	138,833	0	0	0	(523)	138,310	138,907	(1,768)	137,139	1,171
67	2002-2003	Conservatorship: Developmentally Disabled Adults	130,526	0	(1,989)	0	(220)	128,317	1,000	0	1,000	127,317
Subtotal			269,359	0	(1,989)	0	(743)	266,627	139,907	(1,768)	138,139	128,488
73	2003-2004	Search Warrant: AIDS	1,593,768	0	0	0	(1,533)	1,592,235	0	0	0	1,592,235
Subtotal			1,593,768	0	0	0	(1,533)	1,592,235	0	0	0	1,592,235
83	2003-2004	Permanent Absent Voters	2,998,325	0	0	0	(3,000)	2,995,325	0	0	0	2,995,325
Subtotal			2,998,325	0	0	0	(3,000)	2,995,325	0	0	0	2,995,325
87	2005-2006	Developmentally Disabled: Attorneys' Services	304,747	0	0	0	(12,000)	292,747	0	0	0	292,747
87	2004-2005	Developmentally Disabled: Attorneys' Services	338,260	0	0	0	(19,295)	318,965	294,019	(54,425)	239,594	79,371
87	2003-2004	Developmentally Disabled: Attorneys' Services	317,924	0	0	0	(9,250)	308,674	0	0	0	308,674

State Controller's Office  
Report of Audit Finding For State Mandated Reimbursement Programs  
For The First Three Quarters of Fiscal Year 2005/06

(A) SCO Program Number	(B) Fiscal Year	(C) Program Name	(D) Total Claimed Program Costs	(E) Prior To 07/01/2005 Field Audit Adjustments	(F) Prior To 07/01/2005 Desk Audit Adjustments	(G) 7/1/2005 To 03/30/2006 Field Audit Adjustments	(H) 7/1/2005 To 03/30/2006 Desk Audit Adjustments	(I) Total Approved Program Costs (D-E-F-G-H)	(J) Total Program Payments	(K) Total Established Receivables	(L) Net Payments (Payments Less Receivables) (J-K)	(M) Appropriation Deficiency (I-L)
		Subtotal	960,931	0	0	0	(40,545)	920,386	294,019	(54,425)	239,594	680,792
88	2004-2005	Coroners	85,411	0	0	0	(323)	85,088	85,088	0	85,088	0
		Subtotal	85,411	0	0	0	(323)	85,088	85,088	0	85,088	0
90	2004-2005	Unitary Countywide Tax Rates	173,003	0	0	0	(1,000)	172,003	0	0	0	172,003
90	2003-2004	Unitary Countywide Tax Rates	151,357	0	283	0	(283)	151,357	0	0	0	151,357
		Subtotal	324,360	0	283	0	(1,283)	323,360	0	0	0	323,360
110	2003-2004	SIDS: Autopsy Protocols	371,743	0	(359,743)	0	(12,000)	0	0	0	0	0
		Subtotal	371,743	0	(359,743)	0	(12,000)	0	0	0	0	0
111	2003-2004	Services to Handicapped Students	62,199,352	0	(5,000)	0	(12,000)	62,182,352	0	0	0	62,182,352
111	2002-2003	Services to Handicapped Students	125,506,055	(643,957)	(15,378)	(144,573)	(1,000)	124,701,147	1,000	0	1,000	124,700,147
111	2001-2002	Services to Handicapped Students	111,363,863	(4,068,628)	(13,000)	(5,277,693)	0	102,004,542	46,944,000	(67,076)	46,876,924	55,127,618
111	2000-2001	Services to Handicapped Students	86,714,735	(8,971,000)	(221,995)	(1,981,189)	0	75,540,551	40,960,995	(1,123,686)	39,837,309	35,703,242
		Subtotal	385,784,005	(13,683,585)	(255,373)	(7,403,455)	(13,000)	364,428,592	87,905,995	(1,190,762)	86,715,233	277,713,359
118	2003-2004	Peace Officers' Cancer Presumption	2,271,865	0	0	0	(2,671)	2,269,194	0	0	0	2,269,194
		Subtotal	2,271,865	0	0	0	(2,671)	2,269,194	0	0	0	2,269,194
120	2003-2004	Stolen Vehicle Notification	2,467	0	0	0	(247)	2,220	0	0	0	2,220
		Subtotal	2,467	0	0	0	(247)	2,220	0	0	0	2,220
124	2003-2004	Perinatal Services	1,273,878	0	0	0	(1,000)	1,272,878	0	0	0	1,272,878
124	2002-2003	Perinatal Services	1,470,196	0	(1,000)	(72,841)	0	1,396,355	999	(501)	498	1,395,857
124	2001-2002	Perinatal Services	2,298,917	(1,085,732)	0	(59,547)	0	1,153,638	1,935,172	(1,110,898)	824,274	329,364
124	2000-2001	Perinatal Services	2,170,448	(1,040,933)	(2,614)	(63,933)	0	1,062,968	2,058,697	(1,169,454)	889,243	173,725
124	1999-2000	Perinatal Services	1,695,760	(712,243)	(33,375)	(52,668)	0	897,474	2,300,084	(1,402,610)	897,474	0
		Subtotal	8,909,199	(2,838,908)	(36,989)	(248,989)	(1,000)	5,783,313	6,294,952	(3,683,463)	2,611,489	3,171,824
125	2003-2004	SIDS: Contact By Local Health Officers	0	0	0	0	(22,332)	(22,332)	0	0	0	(22,332)
		Subtotal	0	0	0	0	(22,332)	(22,332)	0	0	0	(22,332)
127	2004-2005	Rape Victim Counseling Center Notices	259,264	0	0	0	(681)	258,583	222,872	(42,964)	179,908	78,675
127	2003-2004	Rape Victim Counseling Center Notices	279,011	0	(855)	0	(529)	277,627	0	0	0	277,627
		Subtotal	538,275	0	(855)	0	(1,210)	536,210	222,872	(42,964)	179,908	356,302
128	2003-2004	Prisoner Parental Rights	2,914,936	0	(1,000)	0	(3,000)	2,910,936	0	0	0	2,910,936
128	2002-2003	Prisoner Parental Rights	2,792,636	0	(27,948)	0	(434)	2,764,254	1,000	(1)	999	2,763,255
128	1999-2000	Prisoner Parental Rights	2,182,090	(44,405)	(1)	(9,857)	0	2,127,827	2,447,880	(320,053)	2,127,827	0
		Subtotal	7,889,662	(44,405)	(28,949)	(9,857)	(3,434)	7,803,017	2,448,880	(320,054)	2,128,826	5,674,191
152	2003-2004	Allocation of Property Tax Revenue	363,726	0	(1,405)	0	(156)	362,165	0	0	0	362,165
152	2002-2003	Allocation of Property Tax Revenue	299,049	0	(178)	0	(67)	298,804	0	0	0	298,804
		Subtotal	662,775	0	(1,583)	0	(223)	660,969	0	0	0	660,969
158	2003-2004	Crime Victims' Rights	415,782	0	0	0	(461)	415,321	0	0	0	415,321
		Subtotal	415,782	0	0	0	(461)	415,321	0	0	0	415,321
167	2004-2005	Domestic Violence Arrest Policies and Standards	5,803,854	0	1,000	0	(1,000)	5,803,854	5,198,377	(924,268)	4,274,109	1,529,745
167	2003-2004	Domestic Violence Arrest Policies and Standards	6,284,140	0	(4,637)	0	(10,426)	6,269,077	0	0	0	6,269,077
		Subtotal	12,087,994	0	(3,637)	0	(11,426)	12,072,931	5,198,377	(924,268)	4,274,109	7,798,822

State Controller's Office  
Report of Audit Finding For State Mandated Reimbursement Programs  
For The First Three Quarters of Fiscal Year 2005/06

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
SCO Program Number	Fiscal Year	Program Name	Total Claimed Program Costs	Prior To 07/01/2005 Field Audit Adjustments	Prior To 07/01/2005 Desk Audit Adjustments	7/1/2005 To 03/30/2006 Field Audit Adjustments	7/1/2005 To 03/30/2006 Desk Audit Adjustments	Total Approved Program Costs (D-E-F-G-H)	Total Program Payments	Total Established Receivables	Net Payments (Payments Less Receivables) (J-K)	Appropriation Deficiency (I-L)
175	2003-2004	Sexually Violent Predators	12,022,580	0	(2,835)	0	(2,778)	12,016,967	0	0	0	12,016,967
175	2002-2003	Sexually Violent Predators	12,696,151	0	(1,688)	(177,203)	0	12,517,260	0	0	0	12,517,260
175	2001-2002	Sexually Violent Predators	10,431,196	(112,375)	(10,961)	(296,192)	0	10,011,668	4,196,999	(10,225)	4,186,774	5,824,894
175	2000-2001	Sexually Violent Predators	8,783,311	(187,673)	(8,315)	(184,573)	0	8,402,750	8,372,195	(487,597)	7,884,598	518,152
175	1999-2000	Sexually Violent Predators	8,781,027	(389,036)	(66,258)	(100,518)	(622)	8,224,593	9,072,045	(952,022)	8,120,023	104,570
		Subtotal	52,714,265	(689,084)	(90,057)	(758,486)	(3,400)	51,173,238	21,641,239	(1,449,844)	20,191,395	30,981,843
177	2003-2004	Domestic Violence Treatment Services Authorization and Case Management	2,357,015	0	(3,000)	0	(1,000)	2,353,015	0	0	0	2,353,015
177	2001-2002	Domestic Violence Treatment Services Authorization and Case Management	2,732,040	0	(3,989)	(225,810)	0	2,502,241	1,004,000	(48,177)	955,823	1,546,418
177	2000-2001	Domestic Violence Treatment Services Authorization and Case Management	2,602,010	(152,644)	(12,378)	(212,156)	0	2,224,832	2,446,886	(364,800)	2,082,086	142,746
177	1999-2000	Domestic Violence Treatment Services Authorization and Case Management	2,614,806	(271,722)	(113,582)	(143,980)	0	2,085,522	2,611,259	(525,737)	2,085,522	0
		Subtotal	10,305,871	(424,366)	(132,949)	(581,946)	(1,000)	9,165,610	6,062,145	(938,714)	5,123,431	4,042,179
187	2003-2004	Peace Officers Procedural Bill of Rights	28,844,403	0	(1,000)	0	(13,972)	28,829,431	0	0	0	28,829,431
		Subtotal	28,844,403	0	(1,000)	0	(13,972)	28,829,431	0	0	0	28,829,431
191	2004-2005	Out-of-State Mental Health Services	24,428,874	0	0	0	(1,000)	24,427,874	15,599,999	(680,691)	14,919,308	9,508,566
191	2003-2004	Out-of-State Mental Health Services	21,791,329	0	0	0	(1,000)	21,790,329	0	0	0	21,790,329
		Subtotal	46,220,203	0	0	0	(2,000)	46,218,203	15,599,999	(680,691)	14,919,308	31,298,895
197	2003-2004	Health Benefits for Survivors of Peace Officers and Firefighters	387,944	0	1,982	0	(3,170)	386,756	0	0	0	386,756
		Subtotal	387,944	0	1,982	0	(3,170)	386,756	0	0	0	386,756
200	2004-2005	Not Guilty by Reason of Insanity II	1,531,569	0	0	0	(1,000)	1,530,569	1,936,219	(679,889)	1,256,330	274,239
200	2003-2004	Not Guilty by Reason of Insanity II	2,193,455	0	0	0	(50,979)	2,142,476	0	0	0	2,142,476
		Subtotal	3,725,024	0	0	0	(51,979)	3,673,045	1,936,219	(679,889)	1,256,330	2,416,715
202	2000-2001	Open Meetings Act II	16,083,428	(825,825)	(106,427)	(101,940)	0	15,049,236	4,901,437	(1,034,515)	3,866,922	11,182,314
		Subtotal	16,083,428	(825,825)	(106,427)	(101,940)	0	15,049,236	4,901,437	(1,034,515)	3,866,922	11,182,314
203	2003-2004	Mentally Disordered Offenders' Extended Commitment Proceedings	2,098,301	0	974	0	(1,808)	2,097,467	0	0	0	2,097,467
		Subtotal	2,098,301	0	974	0	(1,808)	2,097,467	0	0	0	2,097,467
213	2004-2005	Animal Adoption	21,522,299	0	0	0	(1,000)	21,521,299	14,678,964	(899,952)	13,779,012	7,742,287
213	2003-2004	Animal Adoption	9,912	0	(1,003,191)	0	(991)	(994,270)	0	0	0	(994,270)
		Subtotal	21,532,211	0	(1,003,191)	0	(1,991)	20,527,029	14,678,964	(899,952)	13,779,012	6,748,017
215	2003-2004	Photographic Record of Evidence	696,985	0	2,475	0	(2,475)	696,985	0	0	0	696,985
		Subtotal	696,985	0	2,475	0	(2,475)	696,985	0	0	0	696,985
217	2002-2003	Sex Offenders: Disclosure by Law Enforcement Officers	3,968,009	0	(3,203)	0	(4,283)	3,960,523	0	0	0	3,960,523
		Subtotal	3,968,009	0	(3,203)	0	(4,283)	3,960,523	0	0	0	3,960,523
219	2004-2005	Open Meetings Act /Brown Act Reform	14,952,969	0	0	0	(1,526)	14,951,443	11,573,170	(956,764)	10,616,406	4,335,037
219	2003-2004	Open Meetings Act /Brown Act Reform	15,408,076	0	(6,449)	0	(56,703)	15,344,924	0	0	0	15,344,924
219	2002-2003	Open Meetings Act /Brown Act Reform	14,359,570	0	(27,017)	(24,025)	0	14,308,528	0	0	0	14,308,528
219	2001-2002	Open Meetings Act /Brown Act Reform	15,115,919	0	(990,330)	(41,812)	0	14,083,777	2,932,038	(63,076)	2,868,962	11,214,815
		Subtotal	59,836,534	0	(1,023,796)	(65,837)	(58,229)	58,688,672	14,505,208	(1,019,840)	13,485,368	45,203,304
226	2003-2004	Grand Jury Proceedings	32,040	0	740	0	(881)	31,899	0	0	0	31,899
		Subtotal	32,040	0	740	0	(881)	31,899	0	0	0	31,899

State Controller's Office  
Report of Audit Finding For State Mandated Reimbursement Programs  
For The First Three Quarters of Fiscal Year 2005/06

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
SCO Program Number	Fiscal Year	Program Name	Total Claimed Program Costs	Prior To 07/01/2005 Field Audit Adjustments	Prior To 07/01/2005 Desk Audit Adjustments	7/1/2005 To 03/30/2006 Field Audit Adjustments	7/1/2005 To 03/30/2006 Desk Audit Adjustments	Total Approved Program Costs (D-E-F-G-H)	Total Program Payments	Total Established Receivables	Net Payments (Payments Less Receivables) (J-K)	Appropriation Deficiency (I-L)
245	2003-2004	Redevelopment Agencies Tax Disbursement Reporting	15,382	0	0	0	(2,307)	13,075	0	0	0	13,075
245	2002-2003	Redevelopment Agencies Tax Disbursement Reporting	14,005	0	0	0	(5,611)	8,394	0	0	0	8,394
245	2001-2002	Redevelopment Agencies Tax Disbursement Reporting	13,654	0	0	0	(5,442)	8,212	0	0	0	8,212
245	2000-2001	Redevelopment Agencies Tax Disbursement Reporting	12,843	0	0	0	(4,911)	7,932	0	0	0	7,932
245	1999-2000	Redevelopment Agencies Tax Disbursement Reporting	12,586	0	0	0	(3,862)	8,724	0	0	0	8,724
245	1998-1999	Redevelopment Agencies Tax Disbursement Reporting	10,734	0	0	0	(3,028)	7,706	0	0	0	7,706
		Subtotal	79,204	0	0	0	(25,161)	54,043	0	0	0	54,043
246	2003-2004	Administrative License Suspension	1,633,753	0	(3,660)	0	(6,486)	1,623,607	0	0	0	1,623,607
246	2001-2002	Administrative License Suspension	1,363,206	0	(8,116)	0	(114)	1,354,976	0	0	0	1,354,976
246	1998-1999	Administrative License Suspension	1,140,357	0	(9,848)	0	(195)	1,130,314	0	0	0	1,130,314
		Subtotal	4,137,316	0	(21,624)	0	(6,795)	4,108,897	0	0	0	4,108,897
255	2003-2004	Postmortem Examinations: Unidentified Bodies, Human Remains	522,420	0	0	0	(1,020)	521,400	0	0	0	521,400
255	2002-2003	Postmortem Examinations: Unidentified Bodies, Human Remains	526,592	0	0	0	(829)	525,763	0	0	0	525,763
		Subtotal	1,049,012	0	0	0	(1,849)	1,047,163	0	0	0	1,047,163
257	2004-2005	False Reports of Police Misconduct	20,132	0	0	0	(657)	19,475	0	0	0	19,475
		Subtotal	20,132	0	0	0	(657)	19,475	0	0	0	19,475
Total Local Agency Mandated Programs			874,915,240	(21,011,863)	(3,499,666)	(12,246,426)	(619,823)	837,537,462	271,989,457	(20,656,515)	251,332,942	586,204,520
School Mandated Programs												
11	2004-2005	Collective Bargaining	26,664,927	0	0	0	(5,818)	26,659,109	0	0	0	26,659,109
11	2003-2004	Collective Bargaining	28,619,971	0	(6,272)	0	(29,443)	28,584,256	0	0	0	28,584,256
11	2002-2003	Collective Bargaining	31,718,684	(53,917)	(26,473)	(293,189)	0	31,345,105	0	0	0	31,345,105
11	2001-2002	Collective Bargaining	36,410,253	(67,893)	(34,437)	(289,085)	0	36,018,838	30,929,780	(5,700,317)	25,229,463	10,789,375
11	2000-2001	Collective Bargaining	39,851,330	(2,236,791)	(32,799)	(313,090)	0	37,268,650	39,314,399	(9,018,465)	30,295,934	6,972,716
11	1999-2000	Collective Bargaining	46,106,412	(2,709,455)	(119,877)	(225,815)	0	43,051,265	47,745,439	(4,694,174)	43,051,265	0
11	1998-1999	Collective Bargaining	40,030,176	(413,911)	(431,198)	(122,288)	0	39,062,779	43,393,725	(4,330,946)	39,062,779	0
11	1996-1997	Collective Bargaining	31,976,673	(698,587)	(217,681)	(6,834)	0	31,053,571	37,453,612	(6,400,041)	31,053,571	0
		Subtotal	281,378,426	(6,180,554)	(868,737)	(1,250,301)	(35,261)	273,043,573	198,836,955	(30,143,943)	168,693,012	104,350,561
26	2004-2005	Graduation Requirements	26,062,666	0	0	0	(1,000)	26,061,666	0	0	0	26,061,666
26	2003-2004	Graduation Requirements	26,982,901	0	(3,000)	0	(22,011)	26,957,890	0	0	0	26,957,890
26	2000-2001	Graduation Requirements	22,969,529	(4,125,788)	(7,115,537)	0	(1,111)	11,727,093	13,508,875	(9,831,671)	3,677,204	8,049,889
		Subtotal	76,015,096	(4,125,788)	(7,118,537)	0	(24,122)	64,746,649	13,508,875	(9,831,671)	3,677,204	61,069,445
42	2004-2005	Mandate Reimbursement Process	16,116,481	0	(10,757)	0	(14,311)	16,091,413	0	0	0	16,091,413
42	2003-2004	Mandate Reimbursement Process	17,196,695	0	(22,023)	0	(11,341)	17,163,331	0	0	0	17,163,331
42	2002-2003	Mandate Reimbursement Process	17,074,329	0	(63,070)	0	(1,000)	17,010,259	0	0	0	17,010,259
		Subtotal	50,387,505	0	(95,850)	0	(26,652)	50,265,003	0	0	0	50,265,003
48	2005-2006	Notification of Truancy	8,694,737	0	0	0	(1,791)	8,692,946	0	0	0	8,692,946
48	2004-2005	Notification of Truancy	9,305,468	0	0	0	(5,391)	9,300,077	0	0	0	9,300,077
48	2003-2004	Notification of Truancy	9,972,141	0	(14,568)	0	(11,109)	9,946,464	0	0	0	9,946,464
48	2002-2003	Notification of Truancy	8,605,528	0	(6,414)	(219,279)	0	8,379,835	0	0	0	8,379,835
48	2001-2002	Notification of Truancy	10,854,589	(538,129)	(21,855)	(488,970)	0	9,805,635	8,053,333	(1,868,280)	6,185,053	3,620,582
48	2000-2001	Notification of Truancy	11,774,170	(2,015,897)	(8,198)	(649,930)	0	9,100,145	11,630,064	(2,529,919)	9,100,145	0
		Subtotal	59,206,633	(2,554,026)	(51,035)	(1,358,179)	(18,291)	55,225,102	19,683,397	(4,398,199)	15,285,198	39,939,904
57	2004-2005	Removal of Chemicals	997,212	0	0	0	(26,020)	971,192	0	0	0	971,192
57	2003-2004	Removal of Chemicals	1,120,920	0	(3,000)	0	(5,046)	1,112,874	0	0	0	1,112,874

State Controller's Office  
Report of Audit Finding For State Mandated Reimbursement Programs  
For The First Three Quarters of Fiscal Year 2005/06

(A) SCO Program Number	(B) Fiscal Year	(C) Program Name	(D) Total Claimed Program Costs	(E) Prior To 07/01/2005 Field Audit Adjustments	(F) Prior To 07/01/2005 Desk Audit Adjustments	(G) 7/1/2005 To 03/30/2006 Field Audit Adjustments	(H) 7/1/2005 To 03/30/2006 Desk Audit Adjustments	(I) Total Approved Program Costs (D-E-F-G-H)	(J) Total Program Payments	(K) Total Established Receivables	(L) Net Payments (Payments Less Receivables) (J-K)	(M) Appropriation Deficiency (I-L)
57	2000-2001	Removal of Chemicals	1,354,234	(49,242)	(1,077)	0	(456)	1,303,459	1,152,948	(524,119)	628,829	674,630
		Subtotal	3,472,366	(49,242)	(4,077)	0	(31,522)	3,387,525	1,152,948	(524,119)	628,829	2,758,696
58	2004-2005	Scoliosis Screening	2,673,520	0	0	0	(3,302)	2,670,218	0	0	0	2,670,218
58	2003-2004	Scoliosis Screening	2,526,130	0	(1,861)	0	(5,769)	2,518,500	0	0	0	2,518,500
58	2001-2002	Scoliosis Screening	2,480,518	0	(9,951)	0	(251)	2,470,316	2,242,000	(321,700)	1,920,300	550,016
		Subtotal	7,680,168	0	(11,812)	0	(9,322)	7,659,034	2,242,000	(321,700)	1,920,300	5,738,734
75	2002-2003	Emergency Procedures: Earthquakes and Disasters	13,403,441	(649,601)	(11,038)	(546,055)	0	12,196,747	0	0	0	12,196,747
75	2001-2002	Emergency Procedures: Earthquakes and Disasters	18,086,531	(766,033)	(32,227)	(694,078)	0	16,594,193	14,227,472	(3,717,060)	10,510,412	6,083,781
75	2000-2001	Emergency Procedures: Earthquakes and Disasters	20,367,495	(145,731)	(14,870)	(548,841)	0	19,658,053	13,935,618	(2,336,365)	11,599,253	8,058,800
		Subtotal	51,857,467	(1,561,365)	(58,135)	(1,788,974)	0	48,448,993	28,163,090	(6,053,425)	22,109,665	26,339,328
123	2000-2001	AIDS Prevention Instruction	3,613,576	0	(5,153)	(156,311)	0	3,452,112	4,467,816	(1,015,704)	3,452,112	0
123	1999-2000	AIDS Prevention Instruction	3,630,124	0	(4,290)	(85,020)	0	3,540,814	4,468,800	(927,986)	3,540,814	0
		Subtotal	7,243,700	0	(9,443)	(241,331)	0	6,992,926	8,936,616	(1,943,690)	6,992,926	0
137	1998-1999	School Bus Safety	1,123,064	0	(29,955)	0	(27,051)	1,066,058	1,226,541	(160,483)	1,066,058	0
		Subtotal	1,123,064	0	(29,955)	0	(27,051)	1,066,058	1,226,541	(160,483)	1,066,058	0
139	2003-2004	Pupil Health Screenings	4,207,963	0	(5,245)	0	(2,837)	4,199,881	0	0	0	4,199,881
		Subtotal	4,207,963	0	(5,245)	0	(2,837)	4,199,881	0	0	0	4,199,881
148	2003-2004	Interdistrict Attendance Permits	669,524	0	0	0	(251)	669,273	0	0	0	669,273
148	2000-2001	Interdistrict Attendance Permits	2,247,024	0	(5,585)	0	(1,000)	2,240,439	2,617,772	(377,333)	2,240,439	0
		Subtotal	2,916,548	0	(5,585)	0	(1,251)	2,909,712	2,617,772	(377,333)	2,240,439	669,273
149	2003-2004	Interdistrict Transfer Request: Parent's Employment	601,123	0	0	0	(280)	600,843	0	0	0	600,843
149	2000-2001	Interdistrict Transfer Request: Parent's Employment	1,733,315	0	(3,013)	0	(1,000)	1,729,302	1,913,406	(184,104)	1,729,302	0
		Subtotal	2,334,438	0	(3,013)	0	(1,280)	2,330,145	1,913,406	(184,104)	1,729,302	600,843
150	2004-2005	Notification to Teachers: Pupils Subject to Suspension or Expulsion	5,118,423	0	143	0	(2,565)	5,116,001	0	0	0	5,116,001
150	2003-2004	Notification to Teachers: Pupils Subject to Suspension or Expulsion	6,136,271	0	(2,481)	0	(4,337)	6,129,453	0	0	0	6,129,453
150	2002-2003	Notification to Teachers: Pupils Subject to Suspension or Expulsion	5,842,584	0	(101,001)	(192,740)	0	5,548,843	0	0	0	5,548,843
150	2001-2002	Notification to Teachers: Pupils Subject to Suspension or Expulsion	6,122,825	(438,050)	(95,571)	(166,791)	0	5,422,413	2,779,347	(729,007)	2,050,340	3,372,073
		Subtotal	23,220,103	(438,050)	(198,910)	(359,531)	(6,902)	22,216,710	2,779,347	(729,007)	2,050,340	20,166,370
151	2003-2004	Pupil Classroom Suspension: Counseling	1,927,515	0	0	0	(590)	1,926,925	0	0	0	1,926,925
		Subtotal	1,927,515	0	0	0	(590)	1,926,925	0	0	0	1,926,925
153	2004-2005	Intradistrict Attendance	4,128,565	0	0	0	(2,165)	4,126,400	0	0	0	4,126,400
153	2003-2004	Intradistrict Attendance	5,052,147	0	(8,021)	0	(2,814)	5,041,312	0	0	0	5,041,312
153	2002-2003	Intradistrict Attendance	7,430,311	0	(4,515)	(157,538)	0	7,268,258	0	0	0	7,268,258
153	2001-2002	Intradistrict Attendance	8,876,775	0	(8,112)	(424,629)	0	8,444,034	5,262,000	(1,110,891)	4,151,109	4,292,925
153	2000-2001	Intradistrict Attendance	10,807,342	(202,202)	(9,782)	(443,798)	0	10,151,560	11,045,126	(893,566)	10,151,560	0
153	1999-2000	Intradistrict Attendance	10,997,836	(75,926)	(175,852)	(157,440)	0	10,588,618	11,181,141	(592,523)	10,588,618	0
		Subtotal	47,292,976	(278,128)	(206,282)	(1,183,405)	(4,979)	45,620,182	27,488,267	(2,596,980)	24,891,287	20,728,895
154	2003-2004	Parent Classroom Visits	1,407,601	0	0	0	(367)	1,407,234	0	0	0	1,407,234
		Subtotal	1,407,601	0	0	0	(367)	1,407,234	0	0	0	1,407,234
155	2004-2005	Juvenile Court Notices II	738,984	0	0	0	(634)	738,350	0	0	0	738,350
155	2003-2004	Juvenile Court Notices II	881,400	0	0	0	(1,321)	880,079	0	0	0	880,079

State Controller's Office  
Report of Audit Finding For State Mandated Reimbursement Programs  
For The First Three Quarters of Fiscal Year 2005/06

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
SCO Program Number	Fiscal Year	Program Name	Total Claimed Program Costs	Prior To 07/01/2005 Field Audit Adjustments	Prior To 07/01/2005 Desk Audit Adjustments	7/1/2005 To 03/30/2006 Field Audit Adjustments	7/1/2005 To 03/30/2006 Desk Audit Adjustments	Total Approved Program Costs (D-E-F-G-H)	Total Program Payments	Total Established Receivables	Net Payments (Payments Less Receivables) (J-K)	Appropriation Deficiency (I-L)
		Subtotal	1,620,384	0	0	0	(1,955)	1,618,429	0	0	0	1,618,429
156	2002-2003	School District of Choice: Transfers and Appeals	774,664	(295,015)	0	(62,815)	0	416,834	0	0	0	416,834
156	2001-2002	School District of Choice: Transfers and Appeals	6,435,545	(1,199,419)	(51,961)	(294,762)	0	4,889,403	6,378,690	(3,087,177)	3,291,513	1,597,890
156	2000-2001	School District of Choice: Transfers and Appeals	6,875,438	(558,364)	(3,111,541)	(366,059)	0	2,839,474	6,524,752	(3,685,278)	2,839,474	0
		Subtotal	14,085,647	(2,052,798)	(3,163,502)	(723,636)	0	8,145,711	12,903,442	(6,772,455)	6,130,987	2,014,724
157	2004-2005	Law Enforcement Agency Notification	1,227,418	0	0	0	(109)	1,227,309	0	0	0	1,227,309
157	2003-2004	Law Enforcement Agency Notification	1,939,056	0	(8,922)	0	(1,872)	1,928,262	0	0	0	1,928,262
		Subtotal	3,166,474	0	(8,922)	0	(1,981)	3,155,571	0	0	0	3,155,571
165	2003-2004	Pupil Exclusions	531,446	0	(4,000)	0	(52)	527,394	0	0	0	527,394
		Subtotal	531,446	0	(4,000)	0	(52)	527,394	0	0	0	527,394
166	2004-2005	Habitual Truant	5,220,994	0	0	0	(779)	5,220,215	0	0	0	5,220,215
166	2003-2004	Habitual Truant	7,771,856	0	(313)	0	(7,689)	7,763,854	0	0	0	7,763,854
		Subtotal	12,992,850	0	(313)	0	(8,468)	12,984,069	0	0	0	12,984,069
170	2000-2001	Absentee Ballots	546,003	0	(1,405)	0	(434)	544,164	581,664	(37,500)	544,164	0
		Subtotal	546,003	0	(1,405)	0	(434)	544,164	581,664	(37,500)	544,164	0
171	2004-2005	School Accountability Report Cards	3,410,669	0	140	0	(2,725)	3,408,084	0	0	0	3,408,084
171	2003-2004	School Accountability Report Cards	3,877,531	0	(3,206)	0	(11,010)	3,863,315	0	0	0	3,863,315
171	2002-2003	School Accountability Report Cards	4,361,708	0	(8,025)	0	(1,537)	4,352,146	0	0	0	4,352,146
171	2001-2002	School Accountability Report Cards	4,717,344	0	(13,115)	(10,359)	0	4,693,870	2,123,950	(276,145)	1,847,805	2,846,065
		Subtotal	16,367,252	0	(24,206)	(10,359)	(15,272)	16,317,415	2,123,950	(276,145)	1,847,805	14,469,610
172	2005-2006	Caregiver Affidavits	811,133	0	0	0	(1,803)	809,330	0	0	0	809,330
172	2003-2004	Caregiver Affidavits	1,050,033	0	(2,329)	0	(2,755)	1,044,949	0	0	0	1,044,949
		Subtotal	1,861,166	0	(2,329)	0	(4,558)	1,854,279	0	0	0	1,854,279
173	2005-2006	Physical Performance Tests	1,495,726	0	0	0	(1,762)	1,493,964	0	0	0	1,493,964
173	2004-2005	Physical Performance Tests	1,632,123	0	0	0	(160)	1,631,963	0	0	0	1,631,963
173	2003-2004	Physical Performance Tests	2,094,550	0	(1,741)	0	(3,016)	2,089,793	0	0	0	2,089,793
		Subtotal	5,222,399	0	(1,741)	0	(4,938)	5,215,720	0	0	0	5,215,720
176	2004-2005	Pupil Suspensions, Expulsions, and Expulsion Appeals	2,198,092	0	0	0	(767)	2,197,325	0	0	0	2,197,325
176	2003-2004	Pupil Suspensions, Expulsions, and Expulsion Appeals	4,119,873	0	0	0	(7,519)	4,112,354	0	0	0	4,112,354
		Subtotal	6,317,965	0	0	0	(8,286)	6,309,679	0	0	0	6,309,679
182	2003-2004	Pupil Residency Verification and Appeals	154,242	0	0	0	(411)	153,831	0	0	0	153,831
		Subtotal	154,242	0	0	0	(411)	153,831	0	0	0	153,831
183	2004-2005	Criminal Background Checks	944,347	0	802	0	(7,513)	937,636	0	0	0	937,636
183	2003-2004	Criminal Background Checks	1,089,791	0	0	0	(3,898)	1,085,893	0	0	0	1,085,893
		Subtotal	2,034,138	0	802	0	(11,411)	2,023,529	0	0	0	2,023,529
184	1998-1999	School Bus Safety II	60,154,459	0	(58,585,822)	0	(1,432,334)	136,303	10,002	(10,002)	0	136,303
184	1997-1998	School Bus Safety II	34,350,139	0	(33,985,880)	0	(229,859)	134,400	2,639	(1,226)	1,413	132,987
		Subtotal	94,504,598	0	(92,571,702)	0	(1,662,193)	270,703	12,641	(11,228)	1,413	269,290
189	1999-2000	Annual Parent Notification II	5,159,801	(33,686)	(938)	0	(536)	5,124,641	5,168,482	(43,841)	5,124,641	0
		Subtotal	5,159,801	(33,686)	(938)	0	(536)	5,124,641	5,168,482	(43,841)	5,124,641	0



State Controller's Office  
Report of Audit Finding For State Mandated Reimbursement Programs  
For The First Three Quarters of Fiscal Year 2005/06

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
SCO Program Number	Fiscal Year	Program Name	Total Claimed Program Costs	Prior To 07/01/2005 Field Audit Adjustments	Prior To 07/01/2005 Desk Audit Adjustments	7/1/2005 To 03/30/2006 Field Audit Adjustments	7/1/2005 To 03/30/2006 Desk Audit Adjustments	Total Approved Program Costs (D-E-F-G-H)	Total Program Payments	Total Established Receivables	Net Payments (Payments Less Receivables) (J-K)	Appropriation Deficiency (I-L)
192	2005-2006	Financial and Compliance Audits	289,932	0	0	0	(75)	289,857	0	0	0	289,857
192	2004-2005	Financial and Compliance Audits	345,030	0	0	0	(285)	344,745	0	0	0	344,745
192	2003-2004	Financial and Compliance Audits	436,772	0	(2,926)	0	(881)	432,965	0	0	0	432,965
		Subtotal	1,071,734	0	(2,926)	0	(1,241)	1,067,567	0	0	0	1,067,567
208	2003-2004	Standardized Testing and Reporting	21,587,049	0	(8,502)	0	(9,034)	21,569,513	0	0	0	21,569,513
		Subtotal	21,587,049	0	(8,502)	0	(9,034)	21,569,513	0	0	0	21,569,513
209	2003-2004	COE Fiscal Accountability Reporting	290,646	0	0	0	(743)	289,903	0	0	0	289,903
		Subtotal	290,646	0	0	0	(743)	289,903	0	0	0	289,903
210	2004-2005	Employee Benefits Disclosure	113,988	0	0	0	(1,000)	112,988	0	0	0	112,988
210	2003-2004	Employee Benefits Disclosure	126,321	0	0	0	(574)	125,747	0	0	0	125,747
		Subtotal	240,309	0	0	0	(1,574)	238,735	0	0	0	238,735
211	2004-2005	School District Fiscal Accountability Reporting	2,236,837	0	0	0	(103)	2,236,734	0	0	0	2,236,734
211	2003-2004	School District Fiscal Accountability Reporting	1,952,001	0	(2,065)	0	(7,614)	1,942,322	0	0	0	1,942,322
		Subtotal	4,188,838	0	(2,065)	0	(7,717)	4,179,056	0	0	0	4,179,056
218	2004-2005	Open Meetings Act /Brown Act Reform	5,658,945	0	0	0	(3,654)	5,655,291	0	0	0	5,655,291
218	2003-2004	Open Meetings Act /Brown Act Reform	6,312,639	0	(1,810)	0	(9,161)	6,301,668	0	0	0	6,301,668
		Subtotal	11,971,584	0	(1,810)	0	(12,815)	11,956,959	0	0	0	11,956,959
221	2005-2006	Annual Parent Notification III	6,294,959	0	0	0	(1,057)	6,293,902	0	0	0	6,293,902
221	2004-2005	Annual Parent Notification III	6,559,210	0	(1,776)	0	(2,646)	6,554,788	0	0	0	6,554,788
221	2003-2004	Annual Parent Notification III	6,080,461	0	(15,059)	0	(6,055)	6,059,347	0	0	0	6,059,347
		Subtotal	18,934,630	0	(16,835)	0	(9,758)	18,908,037	0	0	0	18,908,037
225	2005-2006	Emergency, Earthquake, and Disasters and Comprehensive School Safety Plans	7,746,297	0	0	0	(2,481)	7,743,816	0	0	0	7,743,816
225	2004-2005	Emergency, Earthquake, and Disasters and Comprehensive School Safety Plans	8,192,387	0	0	0	(2,567)	8,189,820	0	0	0	8,189,820
225	2003-2004	Emergency, Earthquake, and Disasters and Comprehensive School Safety Plans	14,754,114	0	(3,559)	0	(10,184)	14,740,371	0	0	0	14,740,371
225	2002-2003	Emergency, Earthquake, and Disasters and Comprehensive School Safety Plans	16,611	0	1,661	0	(1,661)	16,611	0	0	0	16,611
		Subtotal	30,709,409	0	(1,898)	0	(16,893)	30,690,618	0	0	0	30,690,618
227	2003-2004	Grand Jury Proceedings	2,815,916	0	(86,485)	0	(3,209)	2,726,222	0	0	0	2,726,222
		Subtotal	2,815,916	0	(86,485)	0	(3,209)	2,726,222	0	0	0	2,726,222
230	2004-2005	Immunization Records: Hepatitis B	4,814,775	0	(1,308)	0	(1,299)	4,812,168	0	0	0	4,812,168
230	2003-2004	Immunization Records: Hepatitis B	4,755,119	0	(7,752)	0	(5,496)	4,741,871	0	0	0	4,741,871
230	2002-2003	Immunization Records: Hepatitis B	4,618,091	0	(6,946)	0	(102)	4,611,043	0	0	0	4,611,043
		Subtotal	14,187,985	0	(16,006)	0	(6,897)	14,165,082	0	0	0	14,165,082
244	2004-2005	Pupil Promotion and Retention	2,434,813	0	0	0	(2,390)	2,432,423	0	0	0	2,432,423
244	2003-2004	Pupil Promotion and Retention	3,114,859	0	0	0	(2,366)	3,112,493	0	0	0	3,112,493
		Subtotal	5,549,672	0	0	0	(4,756)	5,544,916	0	0	0	5,544,916
249	2003-2004	Charter Schools II	1,947,200	0	(1,000)	0	(3,912)	1,942,288	0	0	0	1,942,288
249	2003-2004	Charter Schools II	1,947,200	0	(1,000)	0	(3,912)	1,942,288	0	0	0	1,942,288
		Subtotal	3,894,400	0	(2,000)	0	(7,824)	3,884,576	0	0	0	3,884,576
250	2005-2006	AIDS Prevention Instruction	1,403,158	0	0	0	(848)	1,402,310	0	0	0	1,402,310
250	2004-2005	AIDS Prevention Instruction	1,640,163	0	0	0	(729)	1,639,434	0	0	0	1,639,434

State Controller's Office  
Report of Audit Finding For State Mandated Reimbursement Programs  
For The First Three Quarters of Fiscal Year 2005/06

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
SCO Program Number	Fiscal Year	Program Name	Total Claimed Program Costs	Prior To 07/01/2005 Field Audit Adjustments	Prior To 07/01/2005 Desk Audit Adjustments	7/1/2005 To 03/30/2006 Field Audit Adjustments	7/1/2005 To 03/30/2006 Desk Audit Adjustments	Total Approved Program Costs (D-E-F-G-H)	Total Program Payments	Total Established Receivables	Net Payments (Payments Less Receivables) (J-K)	Appropriation Deficiency (I-L)
250	2003-2004	AIDS Prevention Instruction	2,009,966	0	(880)	0	(1,001)	2,008,085	0	0	0	2,008,085
		Subtotal	5,053,287	0	(880)	0	(2,578)	5,049,829	0	0	0	5,049,829
251	2003-2004	Criminal Background Checks II	245,684	0	(216)	0	(201)	245,267	0	0	0	245,267
		Subtotal	245,684	0	(216)	0	(201)	245,267	0	0	0	245,267
Total School Mandated Programs			906,977,077	(17,273,637)	(104,584,495)	(6,915,716)	(1,996,162)	776,207,067	329,339,393	(64,405,823)	264,933,570	511,273,497
Community College Mandated Programs												
232	2003-2004	Collective Bargaining	8,081,212	0	0	0	(7,000)	8,074,212	0	0	0	8,074,212
232	1999-2000	Collective Bargaining	8,033,652	(351,816)	(43,317)	(18,551)	0	7,619,968	8,000,767	(380,799)	7,619,968	0
232	1997-1998	Collective Bargaining	2,133,308	0	(121,723)	(558,668)	0	1,452,917	2,003,259	(550,342)	1,452,917	0
		Subtotal	18,248,172	(351,816)	(165,040)	(577,219)	(7,000)	17,147,097	10,004,026	(931,141)	9,072,885	8,074,212
234	2003-2004	Health Fee Elimination	10,545,680	0	0	0	(8,000)	10,537,680	0	0	0	10,537,680
234	2002-2003	Health Fee Elimination	10,906,024	(1,085,311)	(231,282)	(746,020)	(33,949)	8,809,462	0	0	0	8,809,462
234	2001-2002	Health Fee Elimination	10,412,000	(3,934,252)	(5,234)	(896,425)	0	5,576,089	1,691,000	(455,324)	1,235,676	4,340,413
234	2000-2001	Health Fee Elimination	8,808,913	(2,932,677)	(12,256)	(389,265)	(1,000)	5,473,715	1,691,000	(434,702)	1,256,298	4,217,417
		Subtotal	40,672,617	(7,952,240)	(248,772)	(2,031,710)	(42,949)	30,396,946	3,382,000	(890,026)	2,491,974	27,904,972
235	2003-2004	Investment Reports	50,215	0	(142)	0	(405)	49,668	0	0	0	49,668
		Subtotal	50,215	0	(142)	0	(405)	49,668	0	0	0	49,668
237	2003-2004	Mandated Reimbursement	658,421	0	0	0	(1,000)	657,421	0	0	0	657,421
237	2002-2003	Mandated Reimbursement	795,798	0	(13,145)	0	0	782,653	0	0	0	782,653
237	2001-2002	Mandated Reimbursement	785,950	(1,540)	(16,958)	0	0	767,452	767,452	0	767,452	0
237	2000-2001	Mandated Reimbursement	616,258	(1,175)	(1,825)	0	0	613,258	623,245	(9,987)	613,258	0
		Subtotal	2,856,427	(2,715)	(31,928)	0	(1,000)	2,820,784	1,390,697	(9,987)	1,380,710	1,440,074
238	2003-2004	Open Meetings	1,102,179	0	(1,000)	0	(3,018)	1,098,161	0	0	0	1,098,161
		Subtotal	1,102,179	0	(1,000)	0	(3,018)	1,098,161	0	0	0	1,098,161
Total Community Colleges Mandated Programs			62,929,610	(8,306,771)	(446,882)	(2,608,929)	(54,372)	51,512,656	14,776,723	(1,831,154)	12,945,569	38,567,087
Total Local Agencies, Schools, and Community Colleges			1,844,821,927	(46,592,271)	(108,531,043)	(21,771,071)	(2,670,357)	1,665,257,185	616,105,573	(86,893,492)	529,212,081	1,136,045,104